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AN ACT

RELATING TO TAX RECEIPTS; PROVIDING THAT CERTAIN RECEIPTS
DISTRIBUTED TO MUNICIPALITIES BE DISTRIBUTED INSTEAD TO
COUNTIES TO OPERATE COUNTY HOSPITALS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-1-6.13 NMSA 1978 (being Laws 1983,
Chapter 211, Section 18, as amended) is amended to read:

"7-1-6.13. TRANSFER--REVENUES FROM COUNTY LOCAL OPTION
GROSS RECEIPTS TAXES.--A transfer pursuant to Section 7-1-6.1
NMSA 1978 shall be made to each county for which the
department is collecting a local option gross receipts tax
imposed by that county in an amount, subject to any increase
or decrease made pursuant to Section 7-1-6.15 NMSA 1978,
equal to the net receipts attributable to the local option
gross receipts tax imposed by that county, less any deduction
for administrative cost determined and made by the department
pursuant to the provisions of the act authorizing imposition
by that county of the local option gross receipts tax and any
additional administrative fee withheld pursuant to Subsection
C of Section 7-1-6.41 NMSA 1978."

Section 2. Section 7-20C-6 NMSA 1978 (being Laws 1991,
Chapter 176, Section 6, as amended) is amended to read:

"7-20C-6. COLLECTION BY DEPARTMENT--TRANSFER OF
PROCEEDS--DEDUCTIONS.--

1 A. The department shall collect the local hospital
2 gross receipts tax in the same manner and at the same time it
3 collects the state gross receipts tax.

4 B. The department shall withhold an administrative
5 fee pursuant to Section 7-1-6.41 NMSA 1978. The department
6 shall transfer to each county for which it is collecting such
7 tax the amount of the tax collected less the administrative
8 fee withheld and less any disbursements for tax credits,
9 refunds and the payment of interest applicable to the tax.
10 Transfer of the tax to a county shall be made within the
11 month following the month in which the tax is collected."

12 Section 3. Section 7-24B-3 NMSA 1978 (being Laws 1987,
13 Chapter 45, Section 12, as amended) is amended to read:

14 "7-24B-3. USE OF PROCEEDS.--The proceeds of the special
15 county hospital gasoline tax shall be used for current
16 operations and maintenance of a hospital owned and operated
17 by the county or operated and maintained by another party
18 pursuant to a lease with the county and the use of these
19 proceeds shall be for the care and maintenance of sick and
20 indigent persons and shall be an expenditure for a public
21 purpose."

22 Section 4. EFFECTIVE DATE.--The effective date of the
23 provisions of this act is July 1, 2005. _____

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